

April 8, 2011

FILE COPY

Robert L. Geltzer, Esq.
Bankruptcy Trustee
1556 Third Avenue
New York, NY 10128
Fax: 212-410-0400

Re: Chapter 7 case 1-11-40745 (Song Park), 1-11-40747 (Yongdae Park), and 1-11-40754 (Talat Islam)

Dear Trustee Geltzer,

I am respectfully urging that a full and fair investigation should be conducted by the United States Trustee in this matter.

I am in receipt of your letter dated April 8, 2011. At no point of time I have intimidated you in connection with the proceedings in this matter. In fact my letter dated April 6, 2011 clearly shows my intentions as well as the intentions of my client to comply with all the requests of the Hon. Bankruptcy Court.

I am ready and willing to face the consequences of our Honorable Court System if I am committing anything which is against the code of professional ethics in our profession.

In my letter April 6th 2011, I just wanted you to clarify the documents you wanted in order to review my clients case thoroughly. You had called my office and asked me to return your phone call. When I returned your phone call, I asked you to please let me know the exact documents you need and I will be happy to try to provide the same to you. You repeatedly mentioned "Books and Records" but you never clarified what you meant by "Books and Records". Additionally, I respectfully state that you were extremely reluctant to provide me with the date and time of the meeting during our telephone conversations. Assuming arguendo, even if my associate did not remember the

date, you would just provided me with the date and time and the matter would have been resolved. Additionally, if you would have provided me with a detailed list of every single document which you needed, there would have been no issues in this matter. I am still waiting to get an exact list of documents from your end.

In my letter I am only requesting that the US Trustee to closely monitor this matter so that justice can be done to all the parties, including creditors in this matter. .

I am shocked and surprised to notice monetary issues in this matter and I had a witness present during our conversation in my office. There is no reason for my clients to speak about any monies especially because they have been completely wiped off by one of their creditors from whom they had purchased the business. Therefore, your statement in connection with the monies involved in this matter is incorrect.

The facts in connection with my clients case in your letter are incorrect. There were no next door businesses which was owned by my clients in this case at any point of time. Additionally, the businesses of my clients have not been around for more than six years and I respectfully state that my clients cannot provide you with six year tax returns of the business. I humbly request you to not embarrass me in connection with my accent when I speak to you on the phone.

Your facts in connection with the fact that each of my clients incurred a \$150,000.00 loan are incorrect. There was only one \$150,000.00 loan in this matter and this loan was from the person who actually is responsible for all the suffering of my client. My clients had purchased the business from Ji Sung Li who has actually defrauded my clients. In other words, my clients have been victims of fraud from the Purchasers of the Business and I request you to review the facts and circumstances of the case and do justice to all parties including creditors in this matter.

My clients have literally lost everything and are ready for a full investigation in connection with the bonafides of this case. However, I request you to directly go on the record at the forthcoming meeting and please do not make any statements which are not recorded in this matter. I respectfully state that The Code of Ethics requests everyone including Trustees to be courteous to attorneys as well as clients appearing before any authority in our great nation and I respectfully urge you to comply with the same.

There are witnesses who are ready to affirm under oath and testify before the Bar Committee as well as the Hon. Trustee regarding the manner in which this matter has been handled by you. I have never threatened you at any time, but have tried to resolve issues between us before writing letters to the Hon. U.S. Trustee. If you read my letter

dated April 8, 2011 carefully, I am requesting you to give me a specific list of documents like other Trustees and our clients would be more than willing to comply with the same.

I respectfully state to the Hon. U.S. Trustee that I am so stressed out because of Trustee Geltzer's intimidation that I had no choice other than forwarding my feelings to the great Hon. Judges as well as to the Hon. Bankruptcy Trustee regarding everything which is transpiring in this matter.

I have done my very best to work with you and resolve this matter and this is evident from the fact that I had requested the Hon. Trustee to close the above matter.

If you think that my clients are hiding any assets, please feel free to comply with the Bankruptcy Code and I respectfully urge you to bring the facts to the Hon. Court. Yes, I had asked you for time on the phone if you needed any additional documents. This is because I wanted to hear from your end if you needed any additional documents particularly because it would be impossible for me to provide you documents which you would request at the last minute. I respectfully state that it would be a great asset if you would provide a written list to all the attorneys regarding the documents you expect and this would avoid confusion for everyone.

In connection with your statement regarding instituting a civil action against me, I request you not to threaten me regarding the same.

Assuming *agruendo*, even if my client is found to have done anything wrong in this matter, they have full faith that the U.S. Trustees Office and the Hon. Judges will render a fair verdict to you as well as our clients in this matter. Our clients are only requesting for justice to everyone including creditors. This was clearly amplified in my letter dated April 8, 2011.

I respectfully state that my website has no bearing in this matter and is completely irrelevant in this matter. To the best of my knowledge, I have handled cases in the past wherein the debt of some of my clients that owe more than a million dollars. If you think that it is an improper statement, I respectfully thank you for alerting me regarding the same and I will ensure that I remove the statement from my website.

I would be extremely indebted if a representative from the U.S. Trustee's Office will be present on the date of this hearing in this matter or if this matter would be assigned to different trustee. Thank you.

Respectfully Submitted,

Naresh M. Gehi, Esq.

Cc: Tracy Davis, U.S. Trustee
U.S. Department of Justice
U.S. Trustee Program
33 Whitehall Street, Suite 2100
New York, NY 10004
Fax: 212 668-2256

Chief Judge Carla E. Craig
U.S. Bankruptcy Court, EDNY
Conrad B. Duberstein courthouse
271 Cadman Plaza East- Suite 1595
Brooklyn, NY 11201-1800

Alicia Leonhard, Assistant U.S. Trustee
271 Cadman Plaza East- Suite 4529
Brooklyn, NY 11201-1800
Fax: 718-422-4990